

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northeast School Corp (7645)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,244,334	\$3,946,745	\$3,735,325	\$2,831,038	-9.6%	-24.2%
Group Health Insurance	222	\$1,467,043	\$1,383,027	\$1,169,572	\$876,172	-12.1%	-25.1%
Transfer Tuition to Ed. Service Agencies Within State	564	\$475,542	\$379,447	\$463,136	\$367,121	-6.3%	-20.7%
Non - Certified Salaries	120	\$340,136	\$343,437	\$306,894	\$219,482	-10.4%	-28.5%
Social Security Certified	212	\$325,037	\$305,273	\$287,513	\$215,459	-9.8%	-25.1%
Teacher Retirement Fund, After 7-1-95	216	\$215,552	\$239,302	\$178,440	\$156,620	-7.7%	-12.2%
Textbooks	630	\$155,276	\$95,485	\$41,494	\$89,939	-12.8%	116.8%
Operational Supplies	611	\$86,299	\$73,045	\$105,194	\$69,148	-5.4%	-34.3%
Other Purchased Services	593	\$0	\$23,224	\$0	\$68,355	NA	NA
Severance/Early Retirement Pay	213	\$308,389	\$211,481	\$103,239	\$60,785	-33.4%	-41.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,061	\$117,993	\$41,250	\$48,125	159.5%	16.7%
Equipment	730	\$28,484	\$25,000	\$23,421	\$47,500	13.6%	102.8%
Pre-2008 Object Code - Temporary Salaries	130	\$79,666	\$119,872	\$122,210	\$41,216	-15.2%	-66.3%
Other Professional and Technical Services	319	\$6,909	\$8,935	\$33,853	\$29,868	44.2%	-11.8%
Public Employees Retirement Fund	214	\$37,260	\$38,434	\$35,693	\$27,914	-7.0%	-21.8%
Social Security Noncertified	211	\$25,734	\$30,806	\$26,089	\$19,110	-7.2%	-26.8%
Stipends	131	\$4,000	\$6,110	\$2,000	\$16,476	42.5%	723.8%
Travel	580	\$11,548	\$6,512	\$4,085	\$14,161	5.2%	246.7%
Wireless Equipment	743	\$15,160	\$0	\$0	\$4,624	-25.7%	NA
Library Books	640	\$2,408	\$4,504	\$25,751	\$2,500	0.9%	-90.3%
Instruction Services	311	\$3,333	\$504	\$2,330	\$1,734	-15.1%	-25.6%
Computer Hardware	741	\$134,200	\$0	\$178,650	\$1,023	-70.5%	-99.4%
Periodicals	650	\$175	\$374	\$239	\$99	-13.3%	-58.7%
Other Supplies and Materials	615, 660 - 689	\$2,368	\$100	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$6,380	\$28,298	\$15,850	\$0	-100.0%	-100.0%
Professional Development	748	\$10,395	\$1,517	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$19	\$0	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$678	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,987,386	\$7,389,425	\$6,902,226	\$5,208,470	-10.1%	-24.5%
Student Instructional Support							
Certified Salaries	110	\$631,556	\$631,764	\$598,364	\$441,142	-8.6%	-26.3%
Non - Certified Salaries	120	\$238,876	\$219,008	\$208,361	\$186,966	-5.9%	-10.3%
Group Health Insurance	222	\$204,344	\$209,761	\$145,547	\$34,335	-36.0%	-76.4%
Social Security Certified	212	\$44,336	\$44,298	\$46,007	\$31,765	-8.0%	-31.0%
Teacher Retirement Fund, After 7-1-95	216	\$18,500	\$38,522	\$32,266	\$19,248	1.0%	-40.3%
Public Employees Retirement Fund	214	\$8,389	\$12,706	\$14,052	\$12,301	10.0%	-12.5%
Operational Supplies	611	\$14,596	\$12,752	\$11,016	\$11,756	-5.3%	6.7%

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Social Security Noncertified	211	\$12,455	\$11,748	\$12,147	\$11,363	-2.3%	-6.5%
Severance/Early Retirement Pay	213	\$25,737	\$28,549	\$15,459	\$8,240	-24.8%	-46.7%
Travel	580	\$7,726	\$9,446	\$7,807	\$7,426	-1.0%	-4.9%
Postage and Postage Machine Rental	532	\$5,257	\$4,788	\$5,675	\$4,019	-6.5%	-29.2%
Pupil Services	313	\$0	\$14	\$215	\$84	NA	-60.9%
Workers Compensation Insurance	225	\$0	\$3,700	\$2,433	\$0	NA	-100.0%
Student Instructional Support Total		\$1,211,771	\$1,227,055	\$1,099,350	\$768,644	-10.8%	-30.1%
Overhead and Operational							
Other Purchased Services	593	\$5,374	\$6,791	\$5,473	\$1,287,699	293.4%	23428.6%
Student Transportation Services	510	\$525,134	\$520,549	\$531,821	\$524,973	0.0%	-1.3%
Non - Certified Salaries	120	\$952,868	\$938,433	\$955,892	\$371,967	-21.0%	-61.1%
Group Health Insurance	222	\$385,493	\$357,976	\$306,409	\$287,086	-7.1%	-6.3%
Repairs and Maintenance Services	430	\$279,483	\$275,652	\$276,238	\$280,957	0.1%	1.7%
Other Purchased Property Services	490 - 499	\$306,590	\$231,243	\$248,652	\$264,696	-3.6%	6.5%
Certified Salaries	110	\$101,567	\$98,982	\$101,567	\$98,982	-0.6%	-2.5%
Gasoline and Lubricants	613	\$84,238	\$81,171	\$87,222	\$61,923	-7.4%	-29.0%
Miscellaneous Objects	876 - 899	\$956	\$1,817	\$137,798	\$53,920	174.0%	-60.9%
Severance/Early Retirement Pay	213	\$78,373	\$38,445	\$92,882	\$44,089	-13.4%	-52.5%
Workers Compensation Insurance	225	\$69,862	\$48,870	\$60,929	\$32,238	-17.6%	-47.1%
Public Employees Retirement Fund	214	\$71,123	\$80,167	\$91,129	\$31,771	-18.2%	-65.1%
Operational Supplies	611	\$132,460	\$128,402	\$101,867	\$27,285	-32.6%	-73.2%
Social Security Noncertified	211	\$75,549	\$68,936	\$73,047	\$26,689	-22.9%	-63.5%
Board of Education Services	318	\$5,693	\$22,114	\$32,335	\$20,571	37.9%	-36.4%
Other Professional and Technical Services	319	\$1,185	\$18,122	\$5,943	\$17,774	96.8%	199.1%
Light and Power - Other Than Heating and Cooling	625	\$9,253	\$128,386	\$134,374	\$16,088	14.8%	-88.0%
Heating and Cooling for Buildings - Gas	622	\$17,416	\$17,196	\$19,745	\$15,899	-2.3%	-19.5%
Removal of Refuse and Garbage	412	\$15,499	\$14,154	\$14,153	\$14,028	-2.5%	-0.9%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Telephone	531	\$19,902	\$19,065	\$22,886	\$9,760	-16.3%	-57.4%
Travel	580	\$5,098	\$6,159	\$4,877	\$8,929	15.0%	83.1%
Cleaning Services	420	\$7,953	\$7,508	\$8,418	\$7,900	-0.2%	-6.1%
Teacher Retirement Fund, After 7-1-95	216	\$7,884	\$9,086	\$7,760	\$7,424	-1.5%	-4.3%
Social Security Certified	212	\$7,481	\$7,290	\$7,481	\$7,290	-0.6%	-2.6%
Water and Sewage	411	\$40,080	\$41,975	\$36,695	\$3,722	-44.8%	-89.9%
Dues and Fees	810	\$4,200	\$4,600	\$3,800	\$3,700	-3.1%	-2.6%
Tires and Repairs	612	\$9,169	\$4,437	\$5,828	\$2,554	-27.4%	-56.2%
Postage and Postage Machine Rental	532	\$2,972	\$1,284	\$2,147	\$2,342	-5.8%	9.1%
Advertising	540	\$2,448	\$2,471	\$5,080	\$1,951	-5.5%	-61.6%

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Pre-2008 Object Code - Temporary Salaries	130	\$10,437	\$18,192	\$27,734	\$1,921	-34.5%	-93.1%
Staff Services	314	\$2,707	\$2,503	\$50,992	\$1,349	-16.0%	-97.4%
Equipment	730	\$24,194	\$1,583	\$1,440	\$1,026	-54.6%	-28.8%
Instructional Programs Improvement Services	312	\$1,504	\$1,814	\$1,805	\$750	-16.0%	-58.4%
Printing and Binding	550	\$144	\$0	\$335	\$335	23.5%	0.0%
Overtime Salaries	140	\$2,534	\$2,339	\$1,943	\$111	-54.3%	-94.3%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$98	NA	NA
Food Purchases	614	\$318,454	\$326,513	\$290,269	\$0	-100.0%	-100.0%
Insurance	520	\$60,073	\$64,520	\$115,729	\$0	-100.0%	-100.0%
Vehicles	731	\$195,841	\$96,639	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$0	\$325	\$0	\$0	NA	NA
Textbooks	630	\$766	\$1,018	\$637	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$3,851,958	\$3,706,723	\$3,883,333	\$3,549,795	-2.0%	-8.6%
Non Operational							
Redemption of Principal	831	\$512,982	\$777,467	\$1,039,681	\$1,269,605	25.4%	22.1%
Repairs and Maintenance Services	430	\$103,121	\$84,338	\$82,844	\$218,298	20.6%	163.5%
Other Professional and Technical Services	319	\$975,466	\$3,133,965	\$575,723	\$153,634	-37.0%	-73.3%
Non - Certified Salaries	120	\$192,761	\$177,344	\$174,728	\$107,200	-13.6%	-38.6%
Equipment	730	\$171,042	\$108,473	\$131,706	\$102,514	-12.0%	-22.2%
Wireless Equipment	743	\$7,109	\$30,710	\$19,485	\$35,813	49.8%	83.8%
Textbooks	630	\$0	\$23,266	\$9,987	\$11,778	NA	17.9%
Other Purchased Property Services	490 - 499	\$38,578	\$9,713	\$20,344	\$4,674	-41.0%	-77.0%
Travel	580	\$3,000	\$4,607	\$3,000	\$3,000	0.0%	0.0%
Interest	832	\$103,135	\$101,088	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$10,669	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$2,400	\$89,350	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$170,030	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$36	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$11,441	\$3,181	\$15,113	-\$5,568	NA	-136.8%
Non Operational Total		\$2,291,103	\$4,554,170	\$2,072,611	\$1,900,947	-4.6%	-8.3%
Grand Total		\$15,342,218	\$16,877,372	\$13,957,520	\$11,427,855	-7.1%	-18.1%